

Panaji, 21st October, 2005 (Asvina 29, 1927)

SERIES I No. 29

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7/19/2005-LA

The Goa Motor Vehicles Tax (Amendment) Act, 2005 (Goa Act 17 of 2005), which has been passed by the Legislative Assembly of Goa on 31st August, 2005, and assented to by the Governor of Goa on 19-10-2005, is hereby published for the general information of the public.

Sharad G. Marathe, Under Secretary (Drafting).

Panaji, 21st October, 2005.

The Goa Motor Vehicles Tax (Amendment) Act, 2005

(Goa Act 17 of 2005) [19-10-2005]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

BE it enacted by the Legislative Assembly of Goa in the Fifty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2005.

(2) It shall come into force at once.

2. *Amendment of section 3-A.*— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), in section 3-A, in the "TABLE", for serial number (2) and the entries against it in columns (2) and (3), the following shall be substituted in the manner specified, namely:—

"(2) Transport vehicle, which has completed 15 years from the date of its initial registration, at the time of renewal of fitness certificate as per section 56, of the Motor Vehicles Act, 1988 (Act 59 of 1988)

(a) Motor Cycle	Rs. 200/- per annum
(b) Auto Rickshaws (goods and passenger)	Rs. 300/- per annum
(c) Motor Cab and Maxi Cab	Rs. 400/- per annum
(d) Light Commercial Vehicle (goods and passenger)	Rs. 500/- per annum
(e) Medium Commercial Vehicle (goods and passenger)	Rs. 600/- per annum
(f) Heavy Motor Vehicles (goods and passenger)	Rs. 1000/- per annum"

3. *Amendment of section 9.*— In section 9 of the principle Act, in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that such a refund shall be made only after adjusting the amount of refund towards the tax payable in the succeeding year.”

4. *Substitution of section 12.*— For section 12 of the principle Act, the following section shall be substituted, namely:—

“12. *Penalty for failure to pay tax.*— If the tax due in respect of any motor vehicle has not been

paid as specified in section 4 or section 7, the registered owner or the person having the possession or control thereof shall, in addition to the payment of the tax due, be liable to a penalty, which shall not be less than 25 percent of the tax for the defaulting quarters; provided that the said penalty leviable on tax shall not be charged for the first two months from the start of the financial year.”

Secretariat Annexe,
Panaji-Goa.

V. P. SHETYE,
Secretary to the Government
Law Department (Legal Affairs).

Dated: 21-10-2005.